

KING COUNTY, WASHINGTON

PUBLIC HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Business licenses and permits	\$ 4,354,789	\$ 4,665,698	\$ 310,909
Non-business licenses and permits	2,685,195	2,320,901	(364,294)
Total licenses and permits	<u>7,039,984</u>	<u>6,986,599</u>	<u>(53,385)</u>
Intergovernmental revenues			
Federal grants	46,207,245	46,921,400	714,155
State grants	17,720,443	17,183,525	(536,918)
Entitlements and shared revenues	9,506,518	9,506,518	
Intergovernmental services	48,350,760	44,955,170	(3,395,590)
Total intergovernmental revenues	<u>121,784,966</u>	<u>118,566,613</u>	<u>(3,218,353)</u>
Charges for services			
General government	29,233	41,850	12,617
Mental and physical health	6,434,798	5,682,125	(752,673)
Interfund/department charges for services	26,753,754	25,213,933	(1,539,821)
Total charges for services	<u>33,217,785</u>	<u>30,937,908</u>	<u>(2,279,877)</u>
Miscellaneous revenues			
Contributions from private sources	2,310,324	1,558,614	(751,710)
Other miscellaneous revenues	4,098,410	2,581,948	(1,516,462)
Total miscellaneous revenues	<u>6,408,734</u>	<u>4,140,562</u>	<u>(2,268,172)</u>
Transfers in	16,608,843	16,117,252	(491,591)
TOTAL REVENUES	<u>185,060,312</u>	<u>176,748,934</u>	<u>(8,311,378)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		96,080,369	
Supplies		16,852,016	
Contract services and other charges		45,281,834	
Interfund payments for services		14,025,478	
Total mental and physical health	<u>184,043,417</u>	<u>172,239,697</u>	<u>11,803,720</u>
Debt service			
Redemption of long-term debt	12,875	100,481	(87,606)
Interest and other debt service costs	1,677	12,830	(11,153)
Total debt service	<u>14,552</u>	<u>113,311</u>	<u>(98,759)</u>
Capital outlay			
Capitalized expenditures	1,470,919	995,812	475,107
Total capital outlay	<u>1,470,919</u>	<u>995,812</u>	<u>475,107</u>
Transfers out	340,748	13,177	327,571
TOTAL EXPENDITURES	<u>185,869,636</u>	<u>173,361,997</u>	<u>12,507,639</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (809,324)</u>	3,386,937	<u>\$ 4,196,261</u>
Adjustment from budgetary basis to GAAP basis		1,000,465 ^(a)	
Excess of revenues over expenditures		4,387,402	
Fund balance - January 1, 2002 (Restated)		5,893,659 ^(b)	
Fund balance - December 31, 2002		<u>\$ 10,281,061</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Adjustments to revenues			
Nonbudgeted proceeds from long-term debt - capital leases		\$ 145,336	
Nonbudgeted transfers in		70,195	
Adjustments to expenditures			
Nonbudgeted capital lease expenditure		(145,336)	
Encumbrances, not included in GAAP basis expenditures		930,270	
Adjustment from budgetary basis to GAAP basis		<u>\$ 1,000,465</u>	
(b) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.			